

Historic, Archive Document

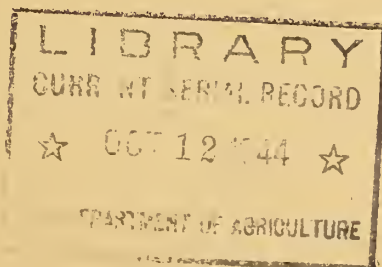
Do not assume content reflects current scientific knowledge, policies, or practices.

CERTIFICATION OF STANDARD FORM 1097, ADJUSTMENT VOUCHER
TO EFFECT CORRECTION OF ERRORS

Finance Instruction 516.1 "Preparing, Scheduling, Routing and Accounting for Adjustment Vouchers to Effect Correction of Errors (S.F. 1097-Revised) and Schedule of Adjustments (S.F. 1081-Revised)" provides in paragraph IV, 11, that the original Standard Form 1097 must be signed by the Chief of the General Ledger Unit or Fund Accounting Section. This provision was based upon Comptroller General Decision B-42271 dated June 13, 1944.

On September 2, 1944, the Treasury Department issued Regional Disbursing Office Letter No. 581, Supplement 3 addressed to Assistant Disbursing Officers in Charge of Regional Offices, and Division of Disbursement Circular No. 79, Supplement 1, To the Heads of Departments and Establishments. These instructions require the signature of a bonded authorized certifying officer for all Standard Forms 1097 processed by the Regional Disbursing Officers, or for the signature of an authorized or designated employee for whom a Signature Card is on file with the Disbursing Officer effecting the correction.

We have been informed by the Office of Budget and Finance that an appeal will be made to the Treasury Department for a release from the instruction issued. Pending the receipt of information as to the action taken upon the appeal, all Standard Forms 1097 submitted to the Regional Disbursing Officer for adjustment shall be certified by a bonded authorized certifying officer. Standard Form 1097 requesting corrections to be made by the General Accounting Office are to be signed by the Chief, General Ledger Unit or Fund Accounting Section.



10-6-44

Fund Accounting
Standard Forms

